

## **Budget Process Flow Chart FY's 2009 & 2010**

## December 2007 February 2008 March 2008 January 2008 **Biennial Budget Cycle Budget Office Departments County Begins Budget Office** Manager/Commission Departments submit completed Budget request forms and budget requests and supporting instructions distributed to schedules to the Budget Office Manager's proposed biennial Prepare budget request forms, departments. Instructions instructions, and guidelines Management review of budget finalized include the following: Compare total actual revenue projections Steps in developing Manager transmits revenues and Initial management proposed budget to budget requests, goals, expenditures from review of budget requests objectives, and workload County Commission previous fiscal year to indicators begin Commission briefings establish total Department budget Employee listing for expenditure and revenue departments review hearings forecast for current fiscal Review departmental Budget calendar vear requests and update revenue estimates and proposed adjustments Budget staff develops **May 2008** narratives **County Commission** September 1, 2009 July 1, 2009 **July 2009** County Commission public hearings DFA certification of Bernalillo County Commission Hold County Commission final Budget approval granted by County final budget for second considers amendments to DFA/LGD (Department of biennial budget hearings and fiscal year of biennium DFA proposed biennial budget Finance & Administration/ submit final adjustments to certification of tax rate County Commission Local Government Division) **DFA** Approval of Budget review and approval of Carryovers/Adjustments proposed biennial budget June 1, 2009 **Budget Office** December 2009 Final mid-cycle adjustments to **Biennial Budget Cycle** June 1, 2008 2<sup>nd</sup> Fiscal Year of biennial for Next Biennial budget is submitted to **Budget Cycle Begins Budget Office** DFA/LGD (Department of Finance & Administration/ Final biennial budget is Local Government division) submitted to DFA/LGD for review and interim approval (Department of Finance and Administration/Local Government Division) for review and interim approval **March 2009** January 2010 **County Commission/** February 2010 Departments/Budget **County Manager** July 1, 2008 **County Manager** Office County Commission/ Review 2<sup>nd</sup> Quarter Budget County Manager Results with Deputy County 2<sup>nd</sup> Quarter of fiscal Year Budget approval granted by considers mid-cycle DFA/LGD (Department of Budget Hearings are conducted Managers adjustments to 2nd Fiscal Finance & Administration/ Year of biennial budget Local Government Division January 2009 September 1, 2008 February 2009 **July 2008** Departments/Budget **County Manager** DFA certification of Bernalillo Office Hold County Commission final County final budget for first Review 2<sup>nd</sup> Quarter Budget fiscal year of biennium biennial budget hearings and Results with Deputy County 2<sup>nd</sup> Quarter of Fiscal Year submit final adjustments to DFA certification of tax Managers Budget Hearings are conducted